

**Corporate Social Responsibility Practices:
A Comparative study of Local and Multinational Companies in
Sri Lanka**

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Abstract

This paper compares the corporate social responsibility (CSR) practices of four leading companies in Sri Lanka. It provides new insights into how CSR is practised and managed across companies. The findings suggest that there are discernible differences between local and multinational companies pertaining to their perception of CSR, implementation of CSR and social reporting practices. However, significant differences were not evident in relation to the key CSR issues addressed. The paper concludes by presenting five key factors that influence the implementation of CSR practices of companies in Sri Lanka that emerged from the data and a discussion of viable areas for future research on CSR of multinational companies.

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